

EXHIBIT B



Circuit City
Management Incentive Plan - Incentive Tasks

Appendix A: Incentive Tasks

		100% Bonus	Target 75% Bonus	50% Bonus
Task I	Achieve a guaranteed net recovery based upon the inventory value agreed upon with the liquidators of at least:	74.5%	72.5%	70.5%
Task IIa	When compared to current wind down budget, maintain variance of wind-down expenses from sale date through GOB (Week 11) to be no more than:	10.0%	5.0%	0.0%
Task IIb	When compared to current wind down budget, maintain variance of wind-down expenses from sale date through Week 26 to be no more than:	10.0%	5.0%	0.0%
Task IIc	When compared to current wind down budget, maintain variance of wind-down expenses from sale date through Week 52 to be no more than:	10.0%	5.0%	0.0%
Task III	Close the call centers by the following dates in order to position the company to be able to reject the leases reducing rent and utilities by approximately \$0.2M per month	2/14/09	2/28/09	3/14/09
Task IV	Paydown Senior Lender (excluding cash collateralization of LC's) per the timeline in the wind down budget within:	-14 days	-7 days	0 days
Task V	Close the distribution centers by the following dates in order to position the company to be able to reject the distribution center leases reducing rent and utilities by approximately \$2.0M per month	2/14/09	2/28/09	3/14/09
Task VI	Close the corporate headquarters building DR1 by the following dates in order to position the company to be able to reject the lease reducing rent and utilities by approximately \$0.3M per month	2/28/09	3/15/09	3/31/09
Task VII	Close the corporate headquarters building DR3 by the following dates in order to position the company to be able to reject the lease reducing rent and utilities by approximately \$0.4M per month	4/30/09	5/31/09	6/30/09
Task VIII	Prepare and document exit strategy for key contracts to allow the company to maximize potential benefits (i.e. Chase, IBM, Hewitt)	3/31/09	4/30/09	5/31/09
Task IX	Prepare and document exit strategy for the wind down benefit plans (including health plans, 401-K plan, pension plan) to position the company to be able to recapture any overfunded positions by:	3/31/09	4/15/09	4/30/09
Task X	Close the service centers by the following dates in order to position the company to be able to reject the leases reducing rent and utilities by approximately \$0.3M per month	2/28/09	3/31/09	4/30/09
Task XI	Completion of fiscal 2009 tax returns in order enable the company to pursue collections of income tax refund of approx \$16M and sales leaseback refund of \$50M prior to:	7/15/09	9/15/09	11/15/09
Task XII	Prepare and document warranty refund paperwork which results in proceeds of at least:	> \$100M	> \$75M	> \$50M
Task XIII	Completion of merchandise chargebacks, refunds, price adjustments etc paperwork against largest 503(b)(9) claims that reduces administrative burden on estate which results in set-offs and/or proceeds of at least:	> \$100M	> \$75M	> \$50M
Task XIV	Review listing of administrative expenses as of sale date and research any chargebacks/reductions against these payables which results in set-offs and/or proceeds of at least:	> \$10M	> \$5M	> \$2.5M
Task XV	Review and research listing of Letters of Credit as of sale date which results in cancellations of at least:	> \$10M	> \$5M	> \$2.5M
Task XVI	Successfully obtain court approval of sale of Canadian assets prior to:	2/28/09	3/31/09	4/30/09
Task XVII	Successfully obtain court approval of sale of internet assets prior to:	2/28/09	3/31/09	4/30/09
Task XVIII	Market and negotiate sale agreements of other assets such as corporate jets, real estate, leases, FF&E, etc which when consummated will result in proceeds of at least:	> \$100M	> \$75M	> \$50M
Task XIX	Successful archival of records complying with documents retention policy to facilitate accessibility to wind down team	3/31/09	4/30/09	5/31/09
Task XX	Completion of advertising agreements with 400+ newspapers which could save the company significant advertising penalties prior to:	2/1/09	2/14/09	2/28/09
Notes	Individuals who voluntarily resign or are terminated for cause prior to the incentive bonus being fully earned will not be eligible for the bonus.			